

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 BUREAU OF REVENUE SERVICES

Chapter 202-06: TREE GROWTH TAX LAW VALUATIONS - 2006

Summary: Title 36 M.R.S.A. §576 requires the State Tax Assessor establish the 100% valuation per acre for each forest type by economic region for parcels classified under the Tree Growth Tax Law for each year. Below is the schedule for tax year 2006.

.01 Tree Growth Tax Law Valuation Schedule - 2006

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	370.00	219.70	136.10
Aroostook	120.00	94.70	86.10
Cumberland	391.00	220.00	131.00
Franklin	150.80	116.50	99.50
Hancock	119.30	112.10	100.60
Kennebec	257.50	145.10	109.50
Knox	219.70	111.40	67.80
Lincoln	227.00	131.80	100.10
Oxford	165.40	122.70	99.80
Penobscot	105.70	87.00	86.30
Piscataquis	143.60	121.00	114.30
Sagadahoc	346.50	212.60	135.60
Somerset	138.00	134.60	130.40
Waldo	256.70	138.40	93.90
Washington	78.20	75.60	34.20
York	392.80	227.00	138.50

This rule incorporates current stumpage values into conventional and prevalent algorithms to determine the valuation of forestland by a classification and value averaging system that estimates the worth of forest land used for wood production excluding incremental value attributable to development potential.

EFFECTIVE DATE:

October 14, 1980

AMENDED:

October 1, 1981
October 1, 1982
October 5, 1983
October 5, 1984
April 1, 1985
October 6, 1985
October 1, 1986
October 1, 1987
October 1, 1988
October 1, 1989
October 1, 1990
November 5, 1991
October 26, 1992
June 13, 1994
February 18, 1995
August 16, 1995

EFFECTIVE DATE (ELECTRONIC CONVERSION):

May 1, 1996

AMENDED:

August 28, 1996

NON-SUBSTANTIVE CORRECTION:

September 23, 1996 - “CF” corrected to “OF” in name of Department, top of first page.

AMENDED:

January 10, 1998
January 26, 1999
February 7, 2000
January 1, 2001
December 10, 2001
January 8, 2003 - filing 2003-2

CORRECTIONS:

January 30, 2003

AMENDED:

November 4, 2003 - filing 2003-388
December 7, 2004 – filing 2004-577

January 30, 2006 – filing 2006-47